



Substitute Senate Bill No. 114

Public Act No. 14-101

***AN ACT ESTABLISHING A PROPERTY TAX PROGRAM TO
ENCOURAGE THE PRESERVATION OF HISTORIC
AGRICULTURAL STRUCTURES.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (NEW) (*Effective from passage*) (a) As used in this section:

(1) "Municipality" means any town, consolidated town and city, consolidated town and borough, city or borough;

(2) "Historic agricultural structure" means a barn listed on the National Register of Historic Places, 16 USC 470a, as amended from time to time, or on the state register of historic places, as defined in section 10-410 of the general statutes, or a stone wall or other structure, including the land necessary for the function of the barn, stone wall or other structure, currently or formerly used for agricultural purposes and at least seventy-five years old, provided such barn, stone wall or other structure (A) provides scenic enjoyment to the general public from a public road, (B) is historically important on a local, regional, state or national level, either independently or as part of an historic district established under section 7-147a of the general statutes or by special act, or (C) has physical or aesthetic features that contribute to the historic or cultural integrity of a property listed on or eligible for

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listing on the National Register of Historic Places, 16 USC 470a, as amended from time to time, or on the state register of historic places, as defined in section 10-410 of the general statutes;

(3) "Preservation easement" means an easement over an historic agricultural structure conveyed to a municipality for a term of up to ten years;

(4) "Easement agreement" means the document conveying the preservation easement;

(5) "Legislative body" means the legislative body of a municipality or, where the legislative body is a town meeting, the board of selectmen or town council; and

(6) "Property tax payment amount" means the amount of property tax due for an historic agricultural structure subject to a preservation easement as established by the legislative body. Such amount shall be fixed for the term of the easement.

(b) The legislative body of any municipality that has, by ordinance, adopted the preservation program described in this section may abate the property taxes due for a term of up to ten years with respect to an historic agricultural structure. Such term shall commence with the calendar year immediately preceding the beginning of the tax year for which such taxes are due. Application for such abatement shall include an offer to grant a preservation easement to the municipality for the term of the abatement. Such application shall be made on a form prescribed by the legislative body and shall contain a certification by the owner that, during the term of any such preservation easement accepted by the legislative body, the owner shall maintain the historic agricultural structure in keeping with its historic integrity and character. If the legislative body approves such application, it shall establish the property tax payment amount for such historic

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agricultural structure so as to reflect, in the sole discretion of the legislative body, the value of the public benefit received from the preservation easement.

(c) (1) The legislative body shall release a preservation easement upon request of the owner if the legislative body determines that (A) the owner cannot comply with the terms of the easement agreement due to extreme personal hardship, or (B) the historic agricultural structure has been significantly damaged or destroyed by fire, storm or any other unforeseen circumstance not within the control of the owner.

(2) If, during the term of a preservation easement, the legislative body determines that the owner has failed to maintain an historic agricultural structure in accordance with the easement agreement, the legislative body may terminate the easement and levy an early release penalty.

Approved June 6, 2014